

Town of Athol
584 Main St.
Athol, MA 01331

Senior Tax Work-Off Abatement Program

(M.G.L. Chapter 59 Section 5K)

Accepted:
Annual Town Meeting
May 2, 2005

Local Regulations:
Board of Selectmen's Meeting
July 12, 2005

Revised:
Aug. 9, 2005
June 5, 2007
Oct. 1, 2008

Town of Athol
Senior Citizen Tax Work-off Abatement Program
Section 5K of Chapter 59 of the Massachusetts General Laws

Eligibility and Program Guidelines:

1. Age

To earn a Property Tax abatement under this program, taxpayers must be over 60 by June 30 to participate in the program for the following fiscal year.

2. Property Ownership

Taxpayers must be an assessed owner of the property as of July 1 of the applicable fiscal year or, if the property is subject to a trust, the senior must have legal title, (i.e. be one of the trustees) to the property on which the tax to be abated is assessed. Where there is a question, the Board of Assessors will make a final determination.

The taxpayer must have owned and occupied a home in Athol for at least two (2) years.

3. Maximum Abatement and Hourly Rate

The Maximum abatement taxpayers may earn is \$750 per fiscal year minus the federal Social Security withholding. The Town of Athol follows its regular employment practice and offers reimbursement at the rate of the Massachusetts Minimum Wage at \$9.00 per hour (effective Jan. 1, 2015) worked for approximately 84 hours.

Only one qualifying owner of the parcel may earn an abatement under this program per fiscal year. If a selected owner cannot fulfill the commitment for all hours, another qualified owner of the same property may complete the program if he/she meets eligibility criteria and meets the requirement of the position.

4. Qualification

The maximum amount of money that the Town of Athol allotted to the program per fiscal year is \$18,750 which fills the maximum abatement of 25 positions available, as voted by the Board of Selectmen on June 5, 2007. If a volunteer leaves the program before the full number of hours is worked off and no other qualified owner of the parcel can complete the hours, another qualified taxpayer owning another parcel may work off the remaining number of hours not worked by the previous volunteer and receive an abatement for his/her hours worked.

Taxpayers must complete an application form (Attachment A) and participate in a selection process. Seniors must be qualified to perform the essential functions of the position under this program with or without reasonable accommodations as outlined in the job description for the position for which he/she is applying.

Seniors will be asked to interview for a position and the person who best meets the needs of a position will be selected in accordance with #5. Some positions may require that a

CORI check is made. Program Selection is valid for the calendar year applied for. **Applicants must re-apply annually by filling out a new application and submitting it to the Board of Selectmen's office if they wish to continue participation in the program.**

5. Selection

The Town Manager will determine whether an applicant is eligible to participate based upon the number of applicants in the program for the current year, availability of open positions in the Town and/or School District, and if the applicant has already received an abatement for the prior two years.

Selected individuals will receive written confirmation from the Department Head stating their job duties, location of job and name of supervisor, scheduled hours, and hourly rate of credit earned. They will receive necessary tax form (Attachment B) to be completed and a general orientation regarding their participation in the program.

6. Certification

At the time the senior has worked up to the required hours, voluntarily ends participation in, or is terminated from the program the department director will complete a certificate of completion on the number of hours worked and the amount of the abatement earned by the senior and will forward it to the Town Treasurer (Attachment C). A copy of the certification will be given to the taxpayer, the Assessors, and the Town Accountant.

Certification must be submitted by Dec. 31st or the last working day of the year. Credit earned for hours worked up to the maximum between January 1 and December 31 of any given year will be credited for the fiscal year which begins July 1st. (i.e. hours worked and credit earned between January 1, 2010 and December 31, 2010 will be certified for Fiscal Year 2011 beginning on July 1, 2010).

7. Tax Withholdings

The abatement earned is subject to federal social security withholdings (FICA and Medicare) and the senior is responsible for filing the income so earned. The abatement is not subject to state income tax withholdings. The town will pay the employer share of the federal withholdings in the same manner as it does for all other employees. The employee's share of these deductions will be deducted from the abatement amount. This means that the actual amount abated from the tax bill will be the amount earned less federal Social Security withholding).

8. Termination

The department head has the authority to terminate an individual participating in this program. If the volunteer wishes to protest the termination, the volunteer will schedule an appointment with the Town Manager. The Town Manager's decision shall be final. Terminated volunteers will receive credit for time spent in the program.

Town of Athol

2015 APPLICATION

SENIOR CITIZEN PROPERTY TAX WORK-OFF ABATEMENT PROGRAM

Name: _____ Job Applying For: _____

Address: _____ Telephone: () _____

Will you be 60 by June 30th of the current calendar year? (yes (no

Education: (highest level achieved) _____

Employment History/Experience/Profession: _____

Talents, Skills, Abilities: _____

Typing/keyboarding: _____ WPM
Computer Skills: Microsoft: (Word (Excel (Access
Other Computer Skills: _____

Provide 3 references including names, addresses and phone numbers.

When you turn the application in you will need to show your Driver's License or other form of ID: Drivers license type ____ Other form of ID _____

I certify that all statements made on or in connection with this application are true, complete and correct to the best of my knowledge and belief, and are made in good faith. I understand that incomplete, false, or inaccurate information may result in the rejection of this application and that false information may result in my dismissal if selected for participation in this program and may result in my inability to participate in this program in the future. I understand that the Town of Athol has the right to verify the above information. If asked for said records I shall provide them within one week of the request. I understand that failure to provide said information may result in rejection and/or termination from this program.

I understand that I will receive compensation in the form of a Property Tax Abatement earned at the rate of \$9.00 per hour worked (effective Jan. 1, 2015). I understand that I can earn an abatement of no more than \$750 per fiscal year for which I need to work a total of 83.4 hours. I understand that I have to make social security contributions to the federal government and that the actual amount abated from my taxes will be reduced by the amount of these contributions.

Applicant Signature: _____ Date:_____

Questions regarding the program may be directed to Heather Brissette, Town of Athol, 584 Main St. Athol MA 01331 / (978) 249-2368 / selectmen@townofathol.org

Town of Athol

SENIOR CITIZEN PROPERTY TAX WORK-OFF ABATEMENT PROGRAM

Certificate of Completion of Volunteer Services

(M.G.L. Chapter 59, Section 5 K)

TO: Board of Assessors:

I hereby certify that _____, the owner of a
property at _____

(Taxpayer's name)

_____ has completed _____ hours of volunteer
(Property Address)

work to be credited toward the Fiscal Year _____ tax assessed on the
parcel at the address above at the rate of \$8.00 per hour.

The amount earned as of today is \$_____.

Signature of Supervisor/Department Head Certifying Work

Date _____

Gross Amount Earned: \$ _____ (\$750 MAX.)

FICA \$ _____

Medicare \$ _____

NET ABATEMENT \$

Please abate the amount of \$_____ from the actual FY _____

Real Estate Tax Bill for the parcel at _____.

Signature, Treasurer